

Independent examiner's report to the trustees of Ely Sinfonia

I report to the charity trustees on my examination of the accounts of Ely Sinfonia for the year ended 31 August 2018.

Responsibilities and basis of report

As the charity trustees of Ely Sinfonia, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of Ely Sinfonia's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement - matters of concern identified

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. the accounts do not accord with the accounting records.

In carrying out my examination, I noted two items of concern:

1. You have not carried out the annual review of internal financial controls recommended by CC8 2.1. While this is not compulsory, it is recommended as "minimum good practice guidance you should follow unless there's a good reason not to". My interviews with the Treasurer also suggest that over-reliance is placed on him to handle Ely Sinfonia's financial affairs. However, I did not identify anything in my examination to suggest that the financial controls were not working effectively. I have reminded you about CC8 and the checklist associated with it, and you have agreed to carry out an immediate review of internal financial controls in line with that guidance, and to repeat the exercise once a year.
2. You have not made a formal assessment of going concern when approving the accounts as required by FRS102 3.14. However, there is evidence that you do discuss future financial viability regularly, with adjustments made to planned activities accordingly, and that this has been reported to the membership in his annual report by the Treasurer. Also, you have made the necessary disclosures in the Accounts, and I have not found anything in my examination to suggest any doubt about Ely Sinfonia's current and expected financial viability for at least the next 12 months. You have agreed that when debating the annual accounts for approval in future you will have going concern on the agenda, and that you will formally minute your conclusions.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Christopher Howard Moule

Relevant professional qualification(s) or membership of professional bodies (if any):
Retired member of CIPFA

Address: 15 Warwick Close, Bourne, Lincolnshire, PE10 0WW

Date: 28 Jun 2019